

Exhibit B

CHOATE HALL & STEWART LLP

May 7, 2006

BY HAND

Professor Hermann Ney
Arriving Guest - Wyndham Hotel
89 Broad St.
Boston, MA 02110

RE: ScanSoft v. Voice Signal

Dear Professor Ney:


We understand that late Friday afternoon, ScanSoft's attorneys delivered to your hotel a supplemental submission. The submission was delivered to Chris McKenna as our one designated counsel. He reports to me that ScanSoft's submission includes extensive argument about the neutral expert procedure and what ScanSoft says is circumstantial evidence based on Voice Signal documents and e-mails. Those documents and e-mails have been in ScanSoft's possession for months. I am told that it also includes *at least eighteen new ideas that ScanSoft alleges to be trade secrets*. It does not identify any place in Voice Signal source code where the newly alleged trade secrets could be found. As set forth in our letter to you dated April 13, 2006, Voice Signal objects to ScanSoft identifying any new trade secrets at this late juncture.

The Court will need to decide whether (1) ScanSoft's arguments regarding the neutral expert procedure and circumstantial evidence are appropriate arguments to be made to you as the Neutral Expert; and (2) ScanSoft is entitled to add new trade secrets at this late date.

We ask that you not review the ScanSoft submission until the Court has ruled.

We look forward to seeing you at our offices at 9:00 a.m. tomorrow.

Sincerely,



Sarah Chapin Columbia

cc: Lisa Fleming (by fax)
Eric Belt (by fax)